

**UNIFIED SCHOOL DISTRICT NO. 471
DEXTER, KANSAS**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

EDW. B. STEPHENSON & CO., CPAs CHARTERED
Certified Public Accountants
Winfield, Kansas

**UNIFIED SCHOOL DISTRICT NO. 471
DEXTER, KANSAS**

FOR THE YEAR ENDED JUNE 30, 2013

BOARD OF EDUCATION

Steve Powell – President

Steve Boatman – Vice President

Delbert Kemp

Jessie Bradley

Judy Vogelee

Brian Stone

Rich Helsel

ADMINISTRATION

Dr. Ron Ledford – Superintendent

Robert Holmes – Principal

Donna M. Fatout – Secretary / Clerk

Bonnie Drake – Secretary

UNIFIED SCHOOL DISTRICT NO. 471

DEXTER, KANSAS FINANCIAL STATEMENT FOR THE YEAR ENDED JUNE 30, 2013

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FINANCIAL SECTION

**EDW. B
STEPHENSON
& CO., CPAs
CHARTERED**

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EDW. B. STEPHENSON  
(1905-1985)

JAMES R. DOBBS  
(1927-1997)

HARRY L. SHETLAR, JR.  
(1931-2000)

MORRIS W. JARVIS  
(1935-1999)

N. DEAN BRADBURY  
(1936-2005)

LOREN L. PONTIOUS  
(Retired)

**SHAREHOLDERS**

AARON R. IVERSON, CPA

MICHAEL B. NORTON, CPA

MAURICE P. ROBERTS, CPA

**ACCOUNTANTS**

SARAH M. KINDT

MELISSA J. SCHOOLEY

HEIDI M. HUENERGARDT, CPA

**INDEPENDENT AUDITORS' REPORT**

To the Board of Education of the  
Unified School District No. 471  
Dexter, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 471, Dexter, Kansas, a Municipal Financial Reporting Entity, as of and for the year ended June 30, 2013, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note I to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards and the *Kansas Municipal Audit and Accounting Guide* require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness

of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinions***

#### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note I to the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between regulatory basis of accounting described in Note I and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 471, Dexter, Kansas, as of June 30, 2013, or the changes in financial position and cash flows thereof for the year then ended.

#### ***Opinion of Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above present fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 471, Dexter, Kansas, as of June 30, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described Note I.

### ***Other Matters***

#### ***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the 2013 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedules of regulatory basis receipts and expenditures-agency funds (schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are

not a required part of the 2013 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 supplementary information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note I.

#### *Prior Year Comparative Analysis*

The 2012 Actual columns presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2012 basic financial statement upon which we rendered an unqualified opinion dated October 17, 2012. The 2012 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of Kansas Department of Administration, Office of Management Analysis and Standards at the following line <http://da.ks.gov/ar/muniserv/>. Such 2012 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 comparative information was subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 comparative information is fairly stated in all material respects in relation to the 2012 financial statement as a whole.

#### *Restricted Use*

This report is intended solely for the information and use of the Board of Education and administration of the Unified School District No. 471, Dexter, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, and the Kansas Department of Education, and should not be used for any other purpose.

Edw. B. Stephenson & Co., CPAs Chartered

# UNIFIED SCHOOL DISTRICT NO. 471

DEXTER, KANSAS

## Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash Regulatory Basis

For the Year Ended June 30, 2013

Statement -1-

| Funds                                                                           | Beginning<br>Unencumbered<br>Cash Balance | Prior Year<br>Cancelled<br>Encumbrances | Cash<br>Receipts       | Cash<br>Expenditures   | Ending<br>Unencumbered<br>Cash Balance | Add<br>Outstanding<br>Encumbrances<br>& Accounts<br>Payable | Ending<br>Cash Balance |
|---------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------------|------------------------|------------------------|----------------------------------------|-------------------------------------------------------------|------------------------|
| <b>Governmental Type Funds:</b>                                                 |                                           |                                         |                        |                        |                                        |                                                             |                        |
| General                                                                         | \$ 0.51                                   | \$ -                                    | \$ 1,524,602.17        | \$ 1,524,602.68        | \$ -                                   | \$ 2,692.70                                                 | \$ 2,692.70            |
| Supplemental General                                                            | 18,167.42                                 | -                                       | 282,522.16             | 290,000.00             | 10,689.58                              | -                                                           | 10,689.58              |
| Special Revenue Funds:                                                          |                                           |                                         |                        |                        |                                        |                                                             |                        |
| Capital Outlay                                                                  | 94,682.95                                 | -                                       | 36,066.20              | 67,193.77              | 63,555.38                              | -                                                           | 63,555.38              |
| Driver Training                                                                 | 3,067.44                                  | -                                       | 1,851.00               | 1,614.75               | 3,303.69                               | -                                                           | 3,303.69               |
| Food Service                                                                    | 26,141.86                                 | -                                       | 79,285.77              | 84,342.10              | 21,085.53                              | -                                                           | 21,085.53              |
| Special Education                                                               | 97,397.65                                 | -                                       | 165,549.53             | 211,944.59             | 51,002.59                              | -                                                           | 51,002.59              |
| At Risk                                                                         | -                                         | -                                       | 124,351.20             | 124,351.20             | -                                      | -                                                           | -                      |
| Recreation                                                                      | 2,909.44                                  | -                                       | 15,131.88              | 14,000.00              | 4,041.32                               | -                                                           | 4,041.32               |
| Professional Development                                                        | 5,311.93                                  | -                                       | 2,288.10               | 2,600.03               | 5,000.00                               | -                                                           | 5,000.00               |
| Vocational Education                                                            | -                                         | -                                       | -                      | -                      | -                                      | -                                                           | -                      |
| KPERS                                                                           | -                                         | -                                       | 106,984.11             | 106,984.11             | -                                      | -                                                           | -                      |
| Contingency Reserve                                                             | 119,256.00                                | -                                       | -                      | -                      | 119,256.00                             | -                                                           | 119,256.00             |
| Other Federal Program                                                           | 0.85                                      | -                                       | 55,769.00              | 55,769.85              | -                                      | -                                                           | -                      |
| Textbook Rental                                                                 | 26,386.03                                 | -                                       | 4,893.55               | 9,833.41               | 21,446.17                              | -                                                           | 21,446.17              |
| District Activity                                                               | 6,401.69                                  | -                                       | 30,843.29              | 31,956.96              | 5,288.02                               | -                                                           | 5,288.02               |
| <b>Total Reporting Entity<br/>(Excluding Agency Funds)</b>                      | <b>\$ 399,723.77</b>                      | <b>\$ -</b>                             | <b>\$ 2,430,137.96</b> | <b>\$ 2,525,193.45</b> | <b>\$ 304,668.28</b>                   | <b>\$ 2,692.70</b>                                          | <b>\$ 307,360.98</b>   |
| <b>Composition of Cash:</b>                                                     |                                           |                                         |                        |                        |                                        |                                                             |                        |
| Petty Cash - Cash on Hand                                                       |                                           |                                         |                        |                        |                                        |                                                             | \$ 100.00              |
| Citizens Bank of Kansas                                                         |                                           |                                         |                        |                        |                                        |                                                             |                        |
| Checking Account                                                                |                                           |                                         |                        |                        |                                        |                                                             | 167,165.92             |
| Money Market                                                                    |                                           |                                         |                        |                        |                                        |                                                             | 157,461.35             |
| Petty Cash                                                                      |                                           |                                         |                        |                        |                                        |                                                             | 1,410.02               |
| Activity Fund                                                                   |                                           |                                         |                        |                        |                                        |                                                             | 60,199.56              |
| Deposits In Transit - Kansas State Aid Payment (Recognized per K.S.A. 10-1116a) |                                           |                                         |                        |                        |                                        |                                                             | 173,558.00             |
| Other Outstanding Deposits                                                      |                                           |                                         |                        |                        |                                        |                                                             | 1,643.50               |
| Outstanding Payroll and Vendor Checks                                           |                                           |                                         |                        |                        |                                        |                                                             | (231,788.86)           |
| <b>Total Cash</b>                                                               |                                           |                                         |                        |                        |                                        |                                                             | <b>\$ 329,749.49</b>   |
| Less: Agency Funds Per Schedule -3-                                             |                                           |                                         |                        |                        |                                        |                                                             | (22,388.51)            |
| <b>Total Reporting Entity (Excluding Agency Funds)</b>                          |                                           |                                         |                        |                        |                                        |                                                             | <b>\$ 307,360.98</b>   |

The notes to the financial statement are an integral part of this statement.



# UNIFIED SCHOOL DISTRICT NO. 471

DEXTER, KANSAS

## NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED JUNE 30, 2013

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. MUNICIPAL FINANCIAL REPORTING ENTITY

Unified School District No. 471 (the District), located in Dexter, Kansas, was created in about 1965, has an area within the District of approximately 213 square miles, and a full-time equivalency enrollment of 158 students. The District is operated by a seven member Board, elected by the public at large within the District, and referred to as the Board of Education (the Board).

##### 1. Related Municipal Entity

The District, for financial purposes includes all funds and account groups relevant to the operations of the Unified School District No. 471, with exception of the Dexter Recreation Commission.

The Dexter Recreation Commission members are appointed by the Unified School District No. 471 Board of Education. The recreation commission oversees recreational activities. The recreation commission operates as a separate governing body but the USD levies taxes for the recreation commission and the recreation commission has only powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift. The recreation commission does not issue separate financial statements. Questions may be answered (620) 876-5415.

#### B. BASIS OF PRESENTATION – REGULATORY BASIS FUND TYPES

The financial transactions of the District are recorded in individual funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2013:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

# UNIFIED SCHOOL DISTRICT NO. 471

## DEXTER, KANSAS

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED JUNE 30, 2013

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

#### C. BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in United States of America.* The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrances obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District Board of Education has obtained a waiver for the year ended June 30, 2013 of the requirement of K.S.A. 75-1120a(c) for the presentation of GAAP financial statements from the State of Kansas, which thereby requires this type of special reporting.

## II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest, and Business Funds. The statutes provide for the following sequence and time table in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.

# UNIFIED SCHOOL DISTRICT NO. 471

## DEXTER, KANSAS

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED JUNE 30, 2013

3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the Board to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the Board may amend the budget at that time. The budget was amended by the following amounts during the year ended June 30, 2013:

| <u>Fund</u>       | <u>Original Budget</u> | <u>Amended Budget</u> |
|-------------------|------------------------|-----------------------|
| General           | \$ 1,454,602           | \$ 1,517,181          |
| At Risk           | \$ 120,000             | \$ 130,000            |
| Special Education | \$ 237,434             | \$ 289,471            |

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for Trust Funds, Internal Service Funds, and the following Special Purpose Funds:

Contingency Reserve Fund  
Other Federal Program Fund  
Textbook Rental Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the Board.

#### B. COMPLIANCE WITH KANSAS STATUTES

There were no funds that had expenditures in excess of the published budget.

# UNIFIED SCHOOL DISTRICT NO. 471

DEXTER, KANSAS

## NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED JUNE 30, 2013

### C. OTHER LEGAL AND COMPLIANCE VIOLATIONS

There were no other violations of legal or grant compliance requirements noted during the course of the audit.

### III. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depositor, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has no peak depository period designations. All deposits were legally secured at June 30, 2013.

At June 30, 2013, the District's carrying amount of deposits was \$329,649.49 and the bank balance was \$386,236.85. Of the bank balance, \$250,000.00 was covered by federal depository insurance, and \$136,236.85 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

# **UNIFIED SCHOOL DISTRICT NO. 471**

**DEXTER, KANSAS**

## **NOTES TO THE FINANCIAL STATEMENT**

**FOR THE YEAR ENDED JUNE 30, 2013**

### **IV. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District Received \$173,558 subsequent to June 30, 2013 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2013

### **V. PROPERTY TAXES AND OTHER RECEIVABLES**

The District has taxes assessed for 2012 that are in the process of collection on June 30, 2013. The total amount receivable, as discounted for estimated delinquencies, is \$2,169 of which \$154 is due the General Fund, \$1,792 is due the Supplemental General Fund, and \$223 is due the Recreation Commission Fund. However, since the District is on the regulatory cash basis of accounting (see note I.C.), these amounts have not been recorded and are not included in the fund balances.

The District has no other receivables outstanding on June 30, 2013.

### **VI. LEASE OBLIGATIONS**

The district leases various assets under noncancelable leasing arrangements. Leases which constitute rental agreements are classified as "operating leases". Leases which are, in substance, purchases, are classified as "capital" leases.

#### **1. Capitalized Leases**

The district had one capital lease agreement in the year ended June 30, 2013. The District entered into a lease agreement on August 27, 2012 for a 2012 Ford Blue Bird 29-Passenger bus and a 2012 Ford Expedition financed through Peabody State Bank. The lease agreement was in the principle amount of \$76,848 to be repaid by four annual payments of \$20,441.54. In the current year the total interest paid was \$0.00 for the lease.

#### **2. Operating Leases**

The district did not have any operating leases in the current year.

### **VII. LONG-TERM DEBT**

Changes in long-term liabilities for the District for the year ended June 30, 2013 were as follows:

**UNIFIED SCHOOL DISTRICT NO. 471**  
DEXTER, KANSAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2013

| Issue                                         | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity | Balance Beginning of Year | Additions           | Reductions/ Payments | Balance End of Year  | Interest Paid      |
|-----------------------------------------------|----------------|---------------|-----------------|------------------------|---------------------------|---------------------|----------------------|----------------------|--------------------|
| <b>Lease Purchase</b>                         |                |               |                 |                        |                           |                     |                      |                      |                    |
| Qualified Zone Academy Bonds (QZAB)           | 0.000%         | 3/1/03        | \$ 85,500.00    | 6/2/13                 | \$ 9,335.75               | \$ -                | \$ 9,335.75          | \$ -                 | \$ -               |
| Qualified Zone Academy Bonds (QZAB)           | 0.000%         | 6/30/10       | \$ 233,333.00   | 6/30/20                | \$ 183,333.00             | \$ -                | \$ 20,000.00         | \$ 163,333.00        | \$ 9,551.64        |
| 2012 Bus / 2012 Expedition Peabody Bank of KS | 4.300%         | 8/27/12       | \$ 76,848.00    | 8/27/16                | \$ -                      | \$ 76,848.00        | \$ 20,441.54         | \$ 56,406.46         | \$ -               |
| <b>Total Lease Purchases</b>                  |                |               |                 |                        | <u>\$ 192,668.75</u>      | <u>\$ 76,848.00</u> | <u>\$ 49,777.29</u>  | <u>\$ 219,739.46</u> | <u>\$ 9,551.64</u> |
| Compensated Absences                          | N/A            | N/A           | N/A             | N/A                    | 5,600.00                  | -                   | -                    | 5,600.00             | -                  |
| <b>Total Long Term Debt</b>                   |                |               |                 |                        | <u>\$ 198,268.75</u>      | <u>\$ 76,848.00</u> | <u>\$ 49,777.29</u>  | <u>\$ 225,339.46</u> | <u>\$ 9,551.64</u> |

**UNIFIED SCHOOL DISTRICT NO. 471**  
**DEXTER, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

|                                     | Year                |                     |                     |                     |                     |                     | Total                |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
|                                     | 2014                | 2015                | 2016                | 2017                | 2018                | 2019-2023           |                      |
| <b>Principal</b>                    |                     |                     |                     |                     |                     |                     |                      |
| Lease Purchase - QZAB               | \$ 25,000.00        | \$ 25,000.00        | \$ 20,000.00        | \$ 25,000.00        | \$ 25,000.00        | \$ 43,333.00        | \$ 163,333.00        |
| Lease Purchase                      | 18,016.06           | 18,790.76           | 19,598.75           | 0.89                | -                   | -                   | 56,406.46            |
| <b>Interest</b>                     |                     |                     |                     |                     |                     |                     |                      |
| Lease Purchase - QZAB               | 8,509.64            | 7,207.14            | 5,904.64            | 4,862.64            | 3,560.14            | 3,473.31            | 33,517.51            |
| Lease Purchase                      | 2,425.48            | 1,650.78            | 842.79              | 0.04                | -                   | -                   | 4,919.09             |
| <b>Total Principal and Interest</b> | <u>\$ 53,951.18</u> | <u>\$ 52,648.68</u> | <u>\$ 46,346.18</u> | <u>\$ 29,863.57</u> | <u>\$ 28,560.14</u> | <u>\$ 46,806.31</u> | <u>\$ 258,176.06</u> |

# UNIFIED SCHOOL DISTRICT NO. 471

## DEXTER, KANSAS

### NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED JUNE 30, 2013

#### VIII. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

##### 1. Vacation and Sick Leave

The personnel policies of Unified School District No. 471 provide for no vacation leave for certified or hourly personnel. All other full-time staff is allowed three weeks per year. Any unused vacation days are not paid or carried over.

The District also provides for eight days of sick leave per year for all certified staff members, and ten days per year for all other full-time personnel. The certified employees are paid at the rate of \$10.00 per day for all unused sick days at the end of each fiscal year. Even after this payment, the staff is allowed to carry over unused sick days and accumulate them to a total of seventy days.

Upon retirement of certified personnel and full-time employees with a minimum of 10 years with the District, the District will pay all unused accumulated sick leave at a rate of \$80.00 per day. At June 30, 2013, there was one employee eligible for this benefit, with the amount totaling \$5,600.00, which was no change compared to the prior year.

#### IX. DEFINED BENEFIT PENSION PLAN

*Plan description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-4921 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.



# UNIFIED SCHOOL DISTRICT NO. 471

DEXTER, KANSAS

## NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED JUNE 30, 2013

### X. ACCOUNTS PAYABLE AND ENCUMBRANCES

As explained previously, the District is on the regulatory basis of accounting, which calls for the recognition of encumbrances and accounts payable without distinction. Both are charged to expenses as soon as they are incurred and are shown as liabilities of each fund. The amounts of those debts on June 30, 2013 are as follows:

| <u>Fund</u>   | <u>Amount</u>             |
|---------------|---------------------------|
| General       | \$ 2,692.70               |
| <b>Totals</b> | <b><u>\$ 2,692.70</u></b> |

### XI. INTERFUND TRANSFERS

The following is a summary of operating transfers between funds for the year ended June 30, 2013:

| <u>From Fund</u>     | <u>To Fund</u>                     | <u>Statutory Authority</u> | <u>Amount</u>               |
|----------------------|------------------------------------|----------------------------|-----------------------------|
| General              | Driver Training                    | K.S.A. 72-6428             | \$ 1,200.00                 |
| General              | At Risk                            | K.S.A. 72-6428             | 124,351.20                  |
| General              | Food Service                       | K.S.A. 72-6428             | 5,929.02                    |
| General              | Professional Services              | K.S.A. 72-6428             | 2,288.10                    |
| General              | Special Education - Flow Thru      | K.S.A. 72-6428             | 146,167.00                  |
| General              | Special Education - Transportation | K.S.A. 72-6428             | 19,087.00                   |
| General              | Capital Outlay                     | K.S.A. 72-6428             | 17,782.87                   |
| Supplemental General | Special Education                  | K.S.A. 72-6428             | 295.53                      |
| <b>Total</b>         |                                    |                            | <b><u>\$ 317,100.72</u></b> |

### XII. UNENCUMBERED CASH BALANCES

Unencumbered Cash Balances represent the Treasurer's Cash Balances for each fund less any outstanding Accounts Payable or Encumbrances at June 30, 2013. Unencumbered Cash Balances on July 1, 2012 were carried forward from the prior year.

### XIII. CONTINGENCIES

#### A. Grant Programs

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of August 15, 2013, grant expenditures have not been audited, but the District believes disallowed expenditures

**UNIFIED SCHOOL DISTRICT NO. 471**  
**DEXTER, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED JUNE 30, 2013**

or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the District.

**B. Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. Settlement claims resulting from these risks have not exceeded commercial insurance coverage in the past three fiscal years.

**XIV. COMPARATIVE DATA FOR YEAR ENDED JUNE 30, 2012**

The amounts shown for the fiscal year ended June 30, 2012, in the accompanying financial statements are included only to provide a basis for comparison with the fiscal year ended June 30, 2013, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

**XV. SUBSEQUENT EVENTS**

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

# UNIFIED SCHOOL DISTRICT NO. 471 DEXTER, KANSAS SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS For the Year Ended June 30, 2013

SCHEDULE -1-

| Funds                           | Certified<br>Budget | Adjustment to<br>Comply with<br>Legal Max | Adjustment<br>for Qualifying<br>Budget<br>Credits | Total<br>Budget for<br>Comparison | Expenditures<br>Chargeable to<br>Current Year | Variance -<br>Over<br>(Under) |
|---------------------------------|---------------------|-------------------------------------------|---------------------------------------------------|-----------------------------------|-----------------------------------------------|-------------------------------|
| <b>Governmental Type Funds:</b> |                     |                                           |                                                   |                                   |                                               |                               |
| General                         | \$ 1,517,161.00     | \$ (13,433.00)                            | \$ 20,874.75                                      | \$ 1,524,602.75                   | \$ 1,524,602.68                               | \$ (0.07)                     |
| Supplemental General            | 290,000.00          | -                                         | -                                                 | 290,000.00                        | 290,000.00                                    | -                             |
| Special Revenue Funds:          |                     |                                           |                                                   |                                   |                                               |                               |
| Capital Outlay                  | 130,000.00          | -                                         | -                                                 | 130,000.00                        | 67,193.77                                     | (62,806.23)                   |
| Driver Training                 | 2,700.00            | -                                         | -                                                 | 2,700.00                          | 1,614.75                                      | (1,085.25)                    |
| Food Service                    | 135,607.00          | -                                         | -                                                 | 135,607.00                        | 84,342.10                                     | (51,264.90)                   |
| Special Education               | 289,471.00          | -                                         | -                                                 | 289,471.00                        | 211,944.59                                    | (77,526.41)                   |
| At Risk                         | 130,000.00          | -                                         | -                                                 | 130,000.00                        | 124,351.20                                    | (5,648.80)                    |
| Recreation                      | 14,000.00           | -                                         | -                                                 | 14,000.00                         | 14,000.00                                     | -                             |
| Professional Development        | 12,000.00           | -                                         | -                                                 | 12,000.00                         | 2,600.03                                      | (9,399.97)                    |
| Vocational Education            | 1,768.00            | -                                         | -                                                 | 1,768.00                          | -                                             | (1,768.00)                    |
| KPERS                           | 119,364.00          | -                                         | -                                                 | 119,364.00                        | 106,984.11                                    | (12,379.89)                   |

# UNIFIED SCHOOL DISTRICT NO. 471

DEXTER, KANSAS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

SCHEDULE -2-

### GENERAL FUND

|                                            | Prior<br>Year<br>Actual | Current Year           |                        | Variance<br>Over<br>(Under) |
|--------------------------------------------|-------------------------|------------------------|------------------------|-----------------------------|
|                                            |                         | Actual                 | Budget                 |                             |
| <b>Cash Receipts</b>                       |                         |                        |                        |                             |
| <b>Taxes</b>                               |                         |                        |                        |                             |
| Ad Valorem Tax                             | \$ 112,862.40           | \$ 121,449.05          | \$ 112,570.00          | \$ 8,879.05                 |
| Delinquent Tax                             | 1,108.64                | 2,607.31               | 4,067.00               | (1,459.69)                  |
| <b>Intergovernmental Sources</b>           |                         |                        |                        |                             |
| State Aid                                  | 1,130,339.00            | 1,211,945.00           | 1,173,986.00           | 37,959.00                   |
| State Aid-Special Ed. Flow Thru            | 148,935.00              | 165,254.00             | 223,037.00             | (57,783.00)                 |
| Education Jobs Revenue                     | 661.00                  | -                      | -                      | -                           |
| Severance Tax                              | 2,979.34                | 2,472.06               | 3,500.00               | (1,027.94)                  |
| <b>Other</b>                               |                         |                        |                        |                             |
| User and Misc. Reimbursements              | 23,266.47               | 20,874.75              | -                      | 20,874.75                   |
| <b>Total Cash Receipts</b>                 | <u>\$ 1,420,151.85</u>  | <u>\$ 1,524,602.17</u> | <u>\$ 1,517,160.00</u> | <u>\$ 7,442.17</u>          |
| <b>Expenditures</b>                        |                         |                        |                        |                             |
| Instruction                                | \$ 545,267.97           | \$ 494,449.55          | \$ 575,500.00          | \$ (81,050.45)              |
| Tech Prep                                  | 79,658.07               | 73,414.84              | -                      | 73,414.84                   |
| Student Support Services                   | 1,476.50                | 63.00                  | 2,233.00               | (2,170.00)                  |
| Instructional Support Staff                | 914.00                  | 1,212.44               | 1,000.00               | 212.44                      |
| General Administration                     | 287,653.66              | 335,060.41             | 254,000.00             | 81,060.41                   |
| Support Services                           | 1,030.82                | 651.28                 | 1,000.00               | (348.72)                    |
| Operations and Maintenance                 | 163,380.09              | 177,633.89             | 156,000.00             | 21,633.89                   |
| Transportation                             | 61,468.99               | 112,428.90             | 90,500.00              | 21,928.90                   |
| Other Supplemental Service                 | 9,923.29                | 12,883.18              | 46,435.00              | (33,551.82)                 |
| Transfer to Other Funds                    | 269,581.08              | 316,805.19             | 390,493.00             | (73,687.81)                 |
| Adjust to Comply with Legal Max            | -                       | -                      | (13,433.00)            | 13,433.00                   |
| <b>Legal General Fund Budget</b>           | \$ 1,420,354.47         | \$ 1,524,602.68        | \$ 1,503,728.00        | \$ 20,874.68                |
| Adjustment for Qualified<br>Budget Credits | -                       | -                      | 20,874.75              | (20,874.75)                 |
| <b>Total Expenditures</b>                  | <u>\$ 1,420,354.47</u>  | <u>\$ 1,524,602.68</u> | <u>\$ 1,524,602.75</u> | <u>\$ (0.07)</u>            |
| <b>Receipts Over (Under) Expenditures</b>  | \$ (202.62)             | \$ (0.51)              |                        |                             |
| <b>Unencumbered Cash, Beginning</b>        | 203.13                  | 0.51                   |                        |                             |
| <b>Prior Year Cancelled Encumbrance</b>    | -                       | -                      |                        |                             |
| <b>Unencumbered Cash, Ending</b>           | <u>\$ 0.51</u>          | <u>\$ -</u>            |                        |                             |

**UNIFIED SCHOOL DISTRICT NO. 471**  
**DEXTER, KANSAS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)**

SCHEDULE -2-

**SUPPLEMENTAL GENERAL FUND**

|                                           | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                           |                         | Actual               | Budget               |                             |
| <b>Cash Receipts</b>                      |                         |                      |                      |                             |
| <b>Taxes</b>                              |                         |                      |                      |                             |
| Ad Valorem Tax                            | \$ 116,891.97           | \$ 126,777.77        | \$ 1,361.00          | \$ 125,416.77               |
| Delinquent Tax                            | -                       | -                    | 4,295.00             | (4,295.00)                  |
| Redemption Tax                            | 911.03                  | 2,303.63             | -                    | 2,303.63                    |
| Truck Tax                                 | 673.27                  | 726.18               | -                    | 726.18                      |
| Motor Vehicle Tax                         | 8,043.37                | 10,186.43            | 12,920.00            | (2,733.57)                  |
| RV Tax                                    | 122.19                  | 165.15               | 208.00               | (42.85)                     |
| <b>Intergovernmental Sources</b>          |                         |                      |                      |                             |
| State Aid                                 | 112,225.00              | 142,363.00           | 144,165.00           | (1,802.00)                  |
| <b>Total Cash Receipts</b>                | <u>\$ 238,866.83</u>    | <u>\$ 282,522.16</u> | <u>\$ 162,949.00</u> | <u>\$ 119,573.16</u>        |
| <b>Expenditures</b>                       |                         |                      |                      |                             |
| Instruction                               | \$ 225,000.00           | \$ 289,704.47        | \$ 290,000.00        | \$ (295.53)                 |
| Transfers                                 | -                       | 295.53               | -                    | 295.53                      |
| <b>Total Expenditures</b>                 | <u>\$ 225,000.00</u>    | <u>\$ 290,000.00</u> | <u>\$ 290,000.00</u> | <u>\$ -</u>                 |
| <b>Receipts Over (Under) Expenditures</b> | \$ 13,866.83            | \$ (7,477.84)        |                      |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>4,300.59</u>         | <u>18,167.42</u>     |                      |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 18,167.42</u>     | <u>\$ 10,689.58</u>  |                      |                             |

**UNIFIED SCHOOL DISTRICT NO. 471****DEXTER, KANSAS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS****FOR THE YEAR ENDED JUNE 30, 2013****(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)****SCHEDULE -2-****CAPITAL OUTLAY FUND**

|                                           | Prior<br>Year<br>Actual | Current Year        |                      | Variance<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|---------------------|----------------------|-----------------------------|
|                                           |                         | Actual              | Budget               |                             |
| <b>Cash Receipts</b>                      |                         |                     |                      |                             |
| <b>Taxes</b>                              | \$ -                    | \$ -                | \$ -                 | \$ -                        |
| <b>Other</b>                              |                         |                     |                      |                             |
| Interest Collections                      | 1,204.89                | 446.26              | 17,500.00            | (17,053.74)                 |
| QZAB Money                                | 10,854.15               | 8,720.65            | -                    | 8,720.65                    |
| Reimbursed Expenses                       | 5,662.49                | 9,116.42            | 27,500.00            | (18,383.58)                 |
| <b>Transfers from Other Funds</b>         |                         |                     |                      |                             |
| General                                   | 4,022.78                | 17,782.87           | -                    | 17,782.87                   |
| <b>Total Cash Receipts</b>                | <u>\$ 21,744.31</u>     | <u>\$ 36,066.20</u> | <u>\$ 45,000.00</u>  | <u>\$ (8,933.80)</u>        |
| <b>Expenditures</b>                       |                         |                     |                      |                             |
| Equipment                                 | \$ 10,700.12            | \$ 7,371.31         | \$ 60,000.00         | \$ (52,628.69)              |
| Building Repairs, Additions               | 23,906.31               | 1,024.43            | 70,000.00            | (68,975.57)                 |
| Lease Payment                             | -                       | 20,441.54           | -                    | 20,441.54                   |
| QZAB Expense                              | 7,804.85                | 7,804.85            | -                    | 7,804.85                    |
| QZAB Expense - New                        | 25,000.00               | 20,000.00           | -                    | 20,000.00                   |
| QZAB Expense - New Interest               | 10,854.14               | 9,551.64            | -                    | 9,551.64                    |
| QZAB Administrative Expense               | 1,000.00                | 1,000.00            | -                    | 1,000.00                    |
| <b>Total Expenditures</b>                 | <u>\$ 79,265.42</u>     | <u>\$ 67,193.77</u> | <u>\$ 130,000.00</u> | <u>\$ (62,806.23)</u>       |
| <b>Receipts Over (Under) Expenditures</b> | \$ (57,521.11)          | \$ (31,127.57)      |                      |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>152,204.06</u>       | <u>94,682.95</u>    |                      |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 94,682.95</u>     | <u>\$ 63,555.38</u> |                      |                             |

**UNIFIED SCHOOL DISTRICT NO. 471**  
**DEXTER, KANSAS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)**

SCHEDULE -2-

**DRIVER TRAINING FUND**

|                                           | Prior<br>Year<br>Actual | Current Year       |                    | Variance<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|--------------------|--------------------|-----------------------------|
|                                           |                         | Actual             | Budget             |                             |
| <b>Cash Receipts</b>                      |                         |                    |                    |                             |
| <b>Intergovernmental Sources</b>          |                         |                    |                    |                             |
| <b>State Aid</b>                          |                         |                    |                    |                             |
| State Safety                              | \$ 1,222.00             | \$ 651.00          | \$ 1,080.00        | \$ (429.00)                 |
| <b>Transfer</b>                           |                         |                    |                    |                             |
| From General Fund                         | -                       | 1,200.00           | -                  | 1,200.00                    |
| <b>Total Cash Receipts</b>                | <u>\$ 1,222.00</u>      | <u>\$ 1,851.00</u> | <u>\$ 1,080.00</u> | <u>\$ 771.00</u>            |
| <b>Expenditures</b>                       |                         |                    |                    |                             |
| Teacher Salaries                          | \$ 1,500.00             | \$ 1,500.00        | \$ 2,500.00        | \$ (1,000.00)               |
| Employee Benefits                         | 114.75                  | 114.75             | 200.00             | (85.25)                     |
| <b>Total Expenditures</b>                 | <u>\$ 1,614.75</u>      | <u>\$ 1,614.75</u> | <u>\$ 2,700.00</u> | <u>\$ (1,085.25)</u>        |
| <b>Receipts Over (Under) Expenditures</b> | \$ (392.75)             | \$ 236.25          |                    |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>3,460.19</u>         | <u>3,067.44</u>    |                    |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 3,067.44</u>      | <u>\$ 3,303.69</u> |                    |                             |



**UNIFIED SCHOOL DISTRICT NO. 471**  
**DEXTER, KANSAS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)**

SCHEDULE -2-

**FOOD SERVICE FUND**

|                                           | Prior<br>Year<br>Actual | Current Year        |                      | Variance<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|---------------------|----------------------|-----------------------------|
|                                           |                         | Actual              | Budget               |                             |
| <b>Cash Receipts</b>                      |                         |                     |                      |                             |
| <b>Intergovernmental Sources</b>          |                         |                     |                      |                             |
| <b>State Aid</b>                          |                         |                     |                      |                             |
| Food Service Aid                          | \$ 702.20               | \$ 749.23           | \$ 800.00            | \$ (50.77)                  |
| <b>Federal Aid</b>                        |                         |                     |                      |                             |
| School Breakfast and Lunch                | 39,292.65               | 48,021.37           | 38,895.00            | 9,126.37                    |
| Fruits and Vegetables                     | -                       | 2,891.03            | -                    | 2,891.03                    |
| <b>Other</b>                              |                         |                     |                      |                             |
| Sales to Students and Adults              | 21,118.35               | 18,639.74           | 32,270.00            | (13,630.26)                 |
| Reimbursed Expense                        | 4,465.34                | 3,055.38            | 7,500.00             | (4,444.62)                  |
| <b>Transfers from Other Funds</b>         |                         |                     |                      |                             |
| General                                   | 21,327.49               | 5,929.02            | 30,000.00            | (24,070.98)                 |
| <b>Total Cash Receipts</b>                | <u>\$ 86,906.03</u>     | <u>\$ 79,285.77</u> | <u>\$ 109,465.00</u> | <u>\$ (30,179.23)</u>       |
| <b>Expenditures</b>                       |                         |                     |                      |                             |
| Food Service                              | \$ 87,139.54            | \$ 84,342.10        | \$ 135,607.00        | \$ (51,264.90)              |
| <b>Total Expenditures</b>                 | <u>\$ 87,139.54</u>     | <u>\$ 84,342.10</u> | <u>\$ 135,607.00</u> | <u>\$ (51,264.90)</u>       |
| <b>Receipts Over (Under) Expenditures</b> | \$ (233.51)             | \$ (5,056.33)       |                      |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>26,375.37</u>        | <u>26,141.86</u>    |                      |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 26,141.86</u>     | <u>\$ 21,085.53</u> |                      |                             |

**UNIFIED SCHOOL DISTRICT NO. 471**  
**DEXTER, KANSAS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)**

SCHEDULE -2-

**SPECIAL EDUCATION FUND**

|                                           | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                           |                         | Actual               | Budget               |                             |
| <b>Cash Receipts</b>                      |                         |                      |                      |                             |
| <b>Transfers from Other Funds</b>         |                         |                      |                      |                             |
| General                                   | \$ 148,935.00           | \$ 165,254.00        | \$ 223,037.00        | \$ (57,783.00)              |
| Supplmental General                       | -                       | 295.53               | -                    | 295.53                      |
| <b>Total Cash Receipts</b>                | <u>\$ 148,935.00</u>    | <u>\$ 165,549.53</u> | <u>\$ 223,037.00</u> | <u>\$ (57,487.47)</u>       |
| <b>Expenditures</b>                       |                         |                      |                      |                             |
| Payment to Special Ed Co-op               | \$ 38,594.00            | \$ 43,238.00         | \$ 43,238.00         | \$ -                        |
| Co-op Flow Thru Payments                  | 130,165.00              | 146,167.00           | 206,233.00           | (60,066.00)                 |
| Vehicle Operating Services                | 23,284.33               | 22,539.59            | 27,000.00            | (4,460.41)                  |
| Miscellaneous                             | 49.75                   | -                    | 13,000.00            | (13,000.00)                 |
| <b>Total Expenditures</b>                 | <u>\$ 192,093.08</u>    | <u>\$ 211,944.59</u> | <u>\$ 289,471.00</u> | <u>\$ (77,526.41)</u>       |
| <b>Receipts Over (Under) Expenditures</b> | \$ (43,158.08)          | \$ (46,395.06)       |                      |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>140,555.73</u>       | <u>97,397.65</u>     |                      |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 97,397.65</u>     | <u>\$ 51,002.59</u>  |                      |                             |

# UNIFIED SCHOOL DISTRICT NO. 471

DEXTER, KANSAS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

SCHEDULE -2-

### AT RISK FUND

|                                    | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                    |                         | Actual               | Budget               |                             |
| Cash Receipts                      |                         |                      |                      |                             |
| Transfers from Other Funds         |                         |                      |                      |                             |
| General                            | \$ 95,295.81            | \$ 124,351.20        | \$ 130,000.00        | \$ (5,648.80)               |
| Total Cash Receipts                | <u>\$ 95,295.81</u>     | <u>\$ 124,351.20</u> | <u>\$ 130,000.00</u> | <u>\$ (5,648.80)</u>        |
| Expenditures                       |                         |                      |                      |                             |
| Instruction                        | \$ 95,295.81            | \$ 124,351.20        | \$ 130,000.00        | \$ (5,648.80)               |
| Total Expenditures                 | <u>\$ 95,295.81</u>     | <u>\$ 124,351.20</u> | <u>\$ 130,000.00</u> | <u>\$ (5,648.80)</u>        |
| Receipts Over (Under) Expenditures | \$ -                    | \$ -                 |                      |                             |
| Unencumbered Cash, Beginning       | -                       | -                    |                      |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>             | <u>\$ -</u>          |                      |                             |

# UNIFIED SCHOOL DISTRICT NO. 471

DEXTER, KANSAS

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

SCHEDULE -2-

### RECREATION FUND

|                                           | Prior<br>Year<br>Actual | Current Year        |                     | Variance<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|---------------------|---------------------|-----------------------------|
|                                           |                         | Actual              | Budget              |                             |
| <b>Cash Receipts</b>                      |                         |                     |                     |                             |
| <b>Taxes</b>                              |                         |                     |                     |                             |
| Ad Valorem Tax - In Process               | \$ 12,437.57            | \$ 13,260.72        | \$ 142.00           | \$ 13,118.72                |
| Delinquent Tax                            | 160.26                  | 334.54              | 674.00              | (339.46)                    |
| Motor Vehicle Tax                         | 1,286.38                | 1,402.55            | 2,672.00            | (1,269.45)                  |
| Recreational Vehicle Tax                  | 19.61                   | 21.68               | 42.00               | (20.32)                     |
| Truck Tax                                 | 108.78                  | 112.39              | -                   | 112.39                      |
| <b>Total Cash Receipts</b>                | <u>\$ 14,012.60</u>     | <u>\$ 15,131.88</u> | <u>\$ 3,530.00</u>  | <u>\$ 11,601.88</u>         |
| <b>Expenditures</b>                       |                         |                     |                     |                             |
| Recreation Commission                     | \$ 13,500.00            | \$ 14,000.00        | \$ 14,000.00        | \$ -                        |
| <b>Total Expenditures</b>                 | <u>\$ 13,500.00</u>     | <u>\$ 14,000.00</u> | <u>\$ 14,000.00</u> | <u>\$ -</u>                 |
| <b>Receipts Over (Under) Expenditures</b> | \$ 512.60               | \$ 1,131.88         |                     |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>2,396.84</u>         | <u>2,909.44</u>     |                     |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 2,909.44</u>      | <u>\$ 4,041.32</u>  |                     |                             |

**UNIFIED SCHOOL DISTRICT NO. 471**  
**DEXTER, KANSAS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)**

SCHEDULE -2-

**PROFESSIONAL DEVELOPMENT FUND**

|                                    | Prior<br>Year<br>Actual | Current Year       |                     | Variance<br>Over<br>(Under) |
|------------------------------------|-------------------------|--------------------|---------------------|-----------------------------|
|                                    |                         | Actual             | Budget              |                             |
| Cash Receipts                      |                         |                    |                     |                             |
| Transfer                           |                         |                    |                     |                             |
| General Fund                       | \$ -                    | \$ 2,288.10        | \$ 6,688.00         | \$ (4,399.90)               |
| Total Cash Receipts                | <u>\$ -</u>             | <u>\$ 2,288.10</u> | <u>\$ 6,688.00</u>  | <u>\$ (4,399.90)</u>        |
| Expenditures                       |                         |                    |                     |                             |
| Instructional Support              | \$ 11,053.78            | \$ 2,600.03        | \$ 12,000.00        | \$ (9,399.97)               |
| Total Expenditures                 | <u>\$ 11,053.78</u>     | <u>\$ 2,600.03</u> | <u>\$ 12,000.00</u> | <u>\$ (9,399.97)</u>        |
| Receipts Over (Under) Expenditures | \$ (11,053.78)          | \$ (311.93)        |                     |                             |
| Unencumbered Cash, Beginning       | <u>16,365.71</u>        | <u>5,311.93</u>    |                     |                             |
| Unencumbered Cash, Ending          | <u>\$ 5,311.93</u>      | <u>\$ 5,000.00</u> |                     |                             |

**UNIFIED SCHOOL DISTRICT NO. 471**  
**DEXTER, KANSAS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)**

SCHEDULE -2-

**VOCATIONAL EDUCATION FUND**

|                                    | Prior<br>Year<br>Actual | Current Year |                    | Variance<br>Over<br>(Under) |
|------------------------------------|-------------------------|--------------|--------------------|-----------------------------|
|                                    |                         | Actual       | Budget             |                             |
| Cash Receipts                      |                         |              |                    |                             |
| Transfers from Other Funds         |                         |              |                    |                             |
| General                            | \$ -                    | \$ -         | \$ 768.00          | \$ (768.00)                 |
| Other                              |                         |              |                    |                             |
| Miscellaneous                      | -                       | -            | 1,000.00           | (1,000.00)                  |
| Total Cash Receipts                | <u>\$ -</u>             | <u>\$ -</u>  | <u>\$ 1,768.00</u> | <u>\$ (1,768.00)</u>        |
| Expenditures                       |                         |              |                    |                             |
| Other                              | \$ -                    | \$ -         | \$ 1,768.00        | \$ (1,768.00)               |
| Total Expenditures                 | <u>\$ -</u>             | <u>\$ -</u>  | <u>\$ 1,768.00</u> | <u>\$ (1,768.00)</u>        |
| Receipts Over (Under) Expenditures | \$ -                    | \$ -         |                    |                             |
| Unencumbered Cash, Beginning       | -                       | -            |                    |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>             | <u>\$ -</u>  |                    |                             |

**UNIFIED SCHOOL DISTRICT NO. 471**  
**DEXTER, KANSAS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)**

SCHEDULE -2-

**KPERS FUND**

|                                           | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                           |                         | Actual               | Budget               |                             |
| <b>Cash Receipts</b>                      |                         |                      |                      |                             |
| <b>Revenues</b>                           |                         |                      |                      |                             |
| State of Kansas                           | \$ 121,673.20           | \$ 106,984.11        | \$ 119,364.00        | \$ (12,379.89)              |
| <b>Total Cash Receipts</b>                | <u>\$ 121,673.20</u>    | <u>\$ 106,984.11</u> | <u>\$ 119,364.00</u> | <u>\$ (12,379.89)</u>       |
| <b>Expenditures</b>                       |                         |                      |                      |                             |
| Instructional                             | \$ 67,142.27            | \$ 57,771.44         | \$ 64,764.00         | \$ (6,992.56)               |
| Instructional Support                     | 8,295.10                | 7,488.88             | 8,300.00             | (811.12)                    |
| General Administrative                    | 9,955.89                | 9,012.36             | 10,000.00            | (987.64)                    |
| School Administrative                     | 9,955.89                | 9,012.36             | 10,000.00            | (987.64)                    |
| Other Support Service                     | 8,295.10                | 7,488.88             | 8,300.00             | (811.12)                    |
| Operation & Maintenance                   | 9,511.83                | 8,558.72             | 9,500.00             | (941.28)                    |
| Student Transportation                    | 3,650.19                | 3,209.53             | 3,500.00             | (290.47)                    |
| Food Service                              | 4,866.93                | 4,441.94             | 5,000.00             | (558.06)                    |
| <b>Total Expenditures</b>                 | <u>\$ 121,673.20</u>    | <u>\$ 106,984.11</u> | <u>\$ 119,364.00</u> | <u>\$ (12,379.89)</u>       |
| <b>Receipts Over (Under) Expenditures</b> | \$ -                    | \$ -                 |                      |                             |
| <b>Unencumbered Cash, Beginning</b>       | -                       | -                    |                      |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>             | <u>\$ -</u>          |                      |                             |

**UNIFIED SCHOOL DISTRICT NO. 471**  
**DEXTER, KANSAS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)**

SCHEDULE -2-

**CONTINGENCY RESERVE FUND**

|                                    | <u>2012</u>                 | <u>2013</u>                 |
|------------------------------------|-----------------------------|-----------------------------|
| Cash Receipts                      |                             |                             |
| Transfers from Other Funds         | \$ -                        | \$ -                        |
| Total Cash Receipts                | <u>\$ -</u>                 | <u>\$ -</u>                 |
| <br>Total Expenditures             | <br><u>\$ 46,300.00</u>     | <br><u>\$ -</u>             |
| Receipts Over (Under) Expenditures | \$ (46,300.00)              | \$ -                        |
| <br>Unencumbered Cash, Beginning   | <br><u>165,556.00</u>       | <br><u>119,256.00</u>       |
| Unencumbered Cash, Ending          | <u><u>\$ 119,256.00</u></u> | <u><u>\$ 119,256.00</u></u> |



**UNIFIED SCHOOL DISTRICT NO. 471**  
**DEXTER, KANSAS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)**

SCHEDULE -2-

**OTHER FEDERAL PROGRAM FUND**

|                                                      | <u>2012</u>           | <u>2013</u>         |
|------------------------------------------------------|-----------------------|---------------------|
| <b>Cash Receipts</b>                                 |                       |                     |
| <b>Intergovernmental Sources</b>                     |                       |                     |
| <b>Federal Aid</b>                                   |                       |                     |
| Title I - Low Income                                 | \$ 29,327.00          | \$ 29,018.00        |
| Title II - Improving Teacher Quality                 | 4,001.00              | 3,793.00            |
| REAP - Rural Education Achievement Program           | 18,602.00             | 22,958.00           |
| <b>Total Cash Receipts</b>                           | <u>\$ 51,930.00</u>   | <u>\$ 55,769.00</u> |
| <b>Expenditures</b>                                  |                       |                     |
| <b>Federal Programs</b>                              |                       |                     |
| Title I - Salaries and Benefits                      | \$ 29,327.00          | \$ 29,018.00        |
| REAP                                                 | 18,601.48             | 22,958.85           |
| Title II - Salaries and Benefits                     | 4,001.00              | 3,793.00            |
| <b>Total Expenditures</b>                            | <u>\$ 51,929.48</u>   | <u>\$ 55,769.85</u> |
| <b>Receipts Over (Under) Expenditures</b>            | \$ 0.52               | \$ (0.85)           |
| <b>Unencumbered Cash, Beginning</b>                  | <u>0.33</u>           | <u>0.85</u>         |
| <b>Unencumbered Cash, Ending</b>                     | <u><u>\$ 0.85</u></u> | <u><u>\$ -</u></u>  |
| <b>Balance Composition:</b>                          |                       |                     |
| Class Size Reduction                                 | \$ -                  | \$ -                |
| Title II - Improving Teacher Quality                 | -                     | -                   |
| Title II - Technology Literacy Challenge Fund Grants | -                     | -                   |
| REAP                                                 | 0.85                  | -                   |
| <b>Totals</b>                                        | <u><u>\$ 0.85</u></u> | <u><u>\$ -</u></u>  |

**UNIFIED SCHOOL DISTRICT NO. 471**  
**DEXTER, KANSAS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)**

SCHEDULE -2-

**TEXTBOOK RENTAL FUND**

|                                               | <u>2012</u>                | <u>2013</u>                |
|-----------------------------------------------|----------------------------|----------------------------|
| <b>Cash Receipts</b>                          |                            |                            |
| Textbook Rentals                              | \$ 4,704.00                | \$ 4,893.55                |
| <b>Total Cash Receipts</b>                    | <u>\$ 4,704.00</u>         | <u>\$ 4,893.55</u>         |
| <br><b>Expenditures</b>                       |                            |                            |
| Textbook Purchases                            | \$ 3,353.70                | \$ 9,833.41                |
| <b>Total Expenditures</b>                     | <u>\$ 3,353.70</u>         | <u>\$ 9,833.41</u>         |
| <br><b>Receipts Over (Under) Expenditures</b> | \$ 1,350.30                | \$ (4,939.86)              |
| <br><b>Unencumbered Cash, Beginning</b>       | <u>25,035.73</u>           | <u>26,386.03</u>           |
| <br><b>Unencumbered Cash, Ending</b>          | <u><u>\$ 26,386.03</u></u> | <u><u>\$ 21,446.17</u></u> |

# UNIFIED SCHOOL DISTRICT NO. 471

DEXTER, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS

REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2013

SCHEDULE -3-

| Fund                                | Beginning<br>Cash<br>Balance | Cash<br>Receipts    | Cash<br>Disbursements | Ending<br>Cash<br>Balance |
|-------------------------------------|------------------------------|---------------------|-----------------------|---------------------------|
| <b>Student Activity Funds</b>       |                              |                     |                       |                           |
| Class of 2018                       | \$ -                         | \$ 135.89           | \$ -                  | \$ 135.89                 |
| Class of 2017                       | 790.86                       | 1,599.18            | 124.10                | 2,265.94                  |
| Class of 2016                       | 762.74                       | 1,376.38            | 393.39                | 1,745.73                  |
| Class of 2015                       | 5,458.93                     | 3,249.00            | 1,643.95              | 7,063.98                  |
| Class of 2014                       | 4,716.42                     | 2,276.99            | 4,616.09              | 2,377.32                  |
| Class of 2013                       | 1,810.25                     | 67.72               | 1,877.97              | -                         |
| Seniors - Grad                      | -                            | 285.40              | 285.40                | -                         |
| Band                                | 1,325.22                     | 8,915.25            | 7,125.99              | 3,114.48                  |
| Choir                               | 1,193.44                     | 950.09              | 1,445.42              | 698.11                    |
| Drug-Free Dexter                    | 462.33                       | 1,475.80            | 1,399.74              | 538.39                    |
| Honor Society                       | 732.10                       | 1,020.14            | 934.72                | 817.52                    |
| Student Council                     | 177.97                       | 2,394.64            | 2,564.14              | 8.47                      |
| FACS                                | 110.13                       | 2,470.85            | 2,541.26              | 39.72                     |
| FCA                                 | 34.44                        | -                   | -                     | 34.44                     |
| Forensics                           | 18.17                        | 335.00              | 79.28                 | 273.89                    |
| Cheerleaders - Junior High          | 1,930.74                     | 400.00              | 2,128.51              | 202.23                    |
| Spartan Cheerleaders                |                              |                     |                       | -                         |
| Cheerleaders - Senior High          | 300.06                       | 1,945.73            | 2,245.79              | -                         |
| Dance                               | 3.09                         | 67.21               | 70.30                 | -                         |
| FCCLA                               | 251.15                       | 588.75              | 621.50                | 218.40                    |
| Staff                               | 1,324.60                     | 3,488.84            | 1,977.34              | 2,836.10                  |
| <b>Total Student Activity Funds</b> | <u>\$ 21,402.64</u>          | <u>\$ 33,042.86</u> | <u>\$ 32,074.89</u>   | <u>\$ 22,370.61</u>       |
| <b>Other Agency Funds</b>           |                              |                     |                       |                           |
| Sales Tax                           | \$ 33.47                     | \$ 1,959.63         | \$ 1,975.20           | \$ 17.90                  |
| <b>Total</b>                        | <u>\$ 21,436.11</u>          | <u>\$ 35,002.49</u> | <u>\$ 34,050.09</u>   | <u>\$ 22,388.51</u>       |

# UNIFIED SCHOOL DISTRICT NO. 471

DEXTER, KANSAS

## DISTRICT ACTIVITY FUNDS SUMMARY OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2013

SCHEDULE -4-

| Funds                                    | Beginning<br>Unencumbered<br>Cash Balance | Cash<br>Receipts    | Expenditures        | Ending<br>Unencumbered<br>Cash Balance | Add<br>Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash Balance |
|------------------------------------------|-------------------------------------------|---------------------|---------------------|----------------------------------------|---------------------------------------------------------------|------------------------|
| <b>Gate Receipts</b>                     |                                           |                     |                     |                                        |                                                               |                        |
| Athletics                                | \$ -                                      | \$ 17,004.49        | \$ 16,618.12        | \$ 386.37                              | \$ -                                                          | \$ 386.37              |
| High School Girls Basketball             | 416.56                                    | -                   | -                   | 416.56                                 | -                                                             | 416.56                 |
| Junior High Volleyball                   | 983.09                                    | 1,355.00            | 1,964.27            | 373.82                                 | -                                                             | 373.82                 |
| Track                                    | 347.47                                    | 1,429.00            | 1,505.28            | 271.19                                 | -                                                             | 271.19                 |
| Concessions                              | 1,001.14                                  | 8,242.80            | 9,002.59            | 241.35                                 | -                                                             | 241.35                 |
| <b>Total Gate Receipts</b>               | <b>\$ 2,748.26</b>                        | <b>\$ 28,031.29</b> | <b>\$ 29,090.26</b> | <b>\$ 1,689.29</b>                     | <b>\$ -</b>                                                   | <b>\$ 1,689.29</b>     |
| <b>School Projects</b>                   |                                           |                     |                     |                                        |                                                               |                        |
| Yearbook                                 | \$ 2,127.34                               | \$ 1,812.00         | \$ 1,751.11         | \$ 2,188.23                            | \$ -                                                          | \$ 2,188.23            |
| Drug & Violence Prevention               | 1,526.09                                  | 1,000.00            | 1,115.59            | 1,410.50                               | -                                                             | 1,410.50               |
| <b>Total School Projects</b>             | <b>\$ 3,653.43</b>                        | <b>\$ 2,812.00</b>  | <b>\$ 2,866.70</b>  | <b>\$ 3,598.73</b>                     | <b>\$ -</b>                                                   | <b>\$ 3,598.73</b>     |
| <b>Total District<br/>Activity Funds</b> | <b>\$ 6,401.69</b>                        | <b>\$ 30,843.29</b> | <b>\$ 31,956.96</b> | <b>\$ 5,288.02</b>                     | <b>\$ -</b>                                                   | <b>\$ 5,288.02</b>     |